

Exhibit K

Morgan, Lewis & Bockius LLP
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Philadelphia, PA 19103-2921
Tel: +1.215.963.5000
Fax: +1.215.963.5001
Fed Tax ID: 23-0891050
www.morganlewis.com

Morgan Lewis
C O U N S E L O R S A T L A W

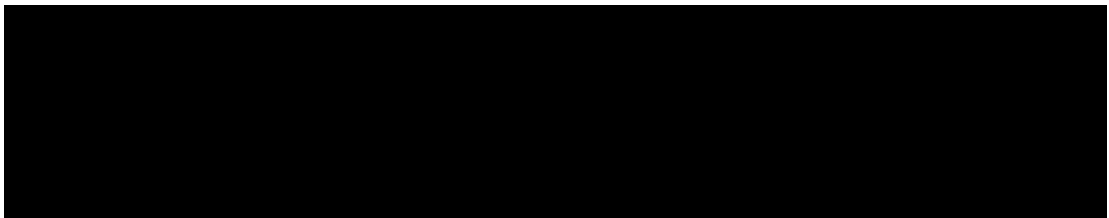
January 29, 2015

Invoice No. [REDACTED]
Account No. [REDACTED]



FOR PROFESSIONAL SERVICES RENDERED for the matter listed below for the period ended December 31, 2014:

Re: Carol Chesemore, et al. v. Alliance Holdings, In



Please refer to the table titled "**Detail of Outstanding Invoices**" which lists all other outstanding invoices for the matters referenced on this invoice.

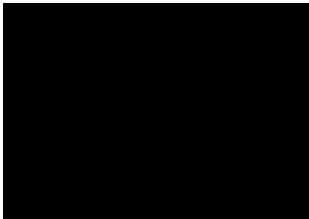
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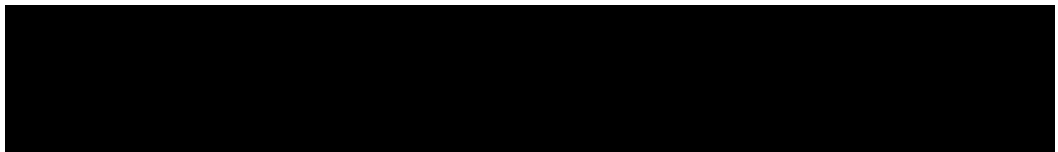
Invoice No. [REDACTED]
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REMITTANCE COPY

January 29, 2015

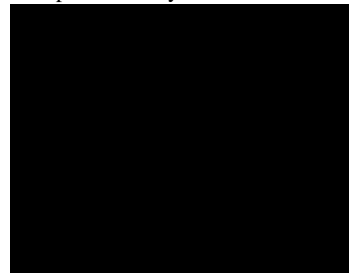


Re: Carol Chesemore, et al. v. Alliance Holdings, In



Please send your remittance to:
Morgan, Lewis & Bockius LLP
Counselors at Law
P. O. Box 8500 S-6050
Philadelphia, PA 19178-6050
Federal Tax ID 23-0891050

Or please wire your remittance to:

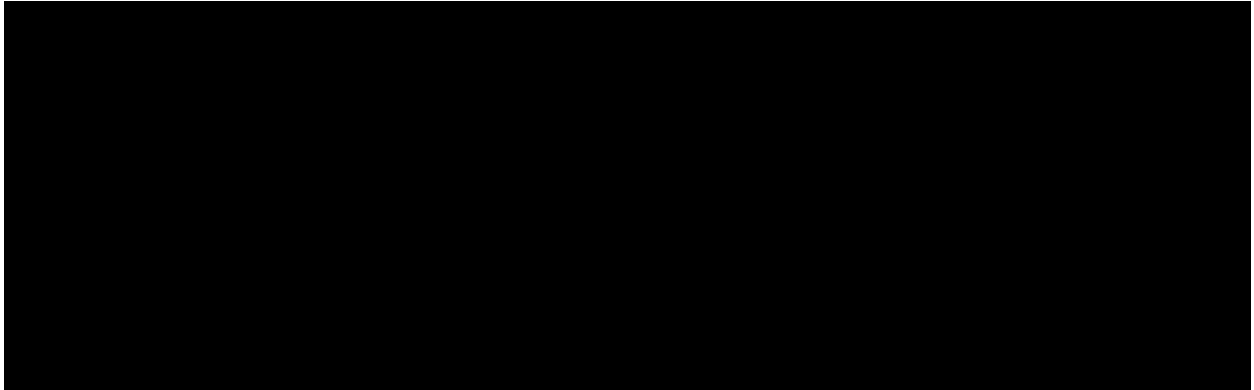


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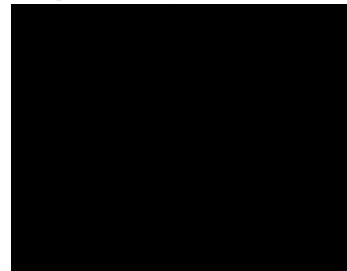
Detail of Outstanding Invoices

The following table shows all other outstanding invoices for the matters being billed on this invoice.

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Please send your remittance to:
Morgan, Lewis & Bockius LLP
Counselors at Law
P. O. Box 8500 S-6050
Philadelphia, PA 19178-6050
Federal Tax ID 23-0891050

Or please wire your remittance to:



January 29, 2015
Page 1

Invoice No. [REDACTED]
Account No. [REDACTED]

Detail for Fee Services Rendered

| <i>Date</i> | <i>Name</i> | <i>Description</i> | <i>Hours</i> | <i>Amount</i> |
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January 29, 2015
Page 2

Invoice No. [REDACTED]
Account No. [REDACTED]

| <i>Date</i> | <i>Name</i> | <i>Description</i> | <i>Hours</i> | <i>Amount</i> |
|-------------|----------------|---|--------------|---------------|
| [REDACTED] | | | | |
| 12/04/14 | Jackson, C. C. | (A107) Conference with Joe Barton regarding Fenkell court filing, motion to compel discovery, strategy. | 0.30 | 180.00 |
| 12/04/14 | Jackson, C. C. | (A101) Plan opposition to Fenkell brief against discovery, motion to compel. | 1.00 | 600.00 |
| 12/04/14 | Jackson, C. C. | (A104) Review Fenkell objections/brief in opposition to Alliance and plaintiffs' discovery. | 0.30 | 180.00 |
| 12/04/14 | McAdams, E. E. | (A104) Analyze Defendant D. Fenkell's Objections to Plaintiffs, Nominal Defendant Alliance Holdings, Inc. Employee Stock Ownership Plan and Trust's and Defendant Alliance Holdings, Inc.'s First Set of Post-Judgment Interrogatories and Document Requests for purposes of responding to said Objections. | 1.80 | 675.00 |
| 12/04/14 | Looby, J. P. | (A101) Prepare for meeting with C. Jackson by reviewing Fenkell's objections to post-judgment discovery. | 0.70 | 262.50 |
| [REDACTED] | | | | |

January 29, 2015
Page 3

Invoice No. [REDACTED]
Account No. [REDACTED]

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|-------------|----------------|--|--------------|---------------|
| 12/04/14 | Looby, J. P. | (A105) Meeting with C. Jackson to discuss strategy for responding to Fenkell's objections to post-judgment discovery. | 0.60 | 225.00 |
| [REDACTED] | | | | |
| 12/05/14 | Jackson, C. C. | (A104) Review plaintiff correspondence to Fenkell regarding Fenkell refusal to make discovery. | 0.30 | 180.00 |
| [REDACTED] | | | | |
| 12/05/14 | Weals, C. A. | (A104) Review materials re: discovery responses and objections, and related correspondence. | 0.20 | 102.00 |
| 12/05/14 | McAdams, E. E. | (A102) Research caselaw covering whether judgment-creditors may propound discovery relating to the debtor's relationship with a third-party for purposes of drafting Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Response to Defendant David B. Fenkell's Objections to the First Set of Post-Judgment Interrogatories and Document Requests. | 0.60 | 225.00 |
| 12/05/14 | McAdams, E. E. | (A102) Research Seventh Circuit caselaw regarding the filing of protective orders for purposes of drafting Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Response to Defendant David B. Fenkell's Objections to the First Set of Post-Judgment Interrogatories and Document Requests. | 0.40 | 150.00 |

January 29, 2015
Page 4

Invoice No. [REDACTED]
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|-------------|----------------|--|--------------|---------------|
| 12/05/14 | McAdams, E. E. | (A102) Research the Federal Rules covering responses to Interrogatory and Document Requests for purposes of drafting Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Response to Defendant David B. Fenkell's Objections to the First Set of Post-Judgment Interrogatories and Document Requests. | 0.50 | 187.50 |
| [REDACTED] | | | | |
| 12/05/14 | McAdams, E. E. | (A103) Draft Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Response to Defendant David B. Fenkell's Objections to the First Set of Post-Judgment Interrogatories and Document Requests. | 2.30 | 862.50 |
| 12/06/14 | McAdams, E. E. | (A103) Draft Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Response to Defendant David B. Fenkell's Objections to the First Set of Post-Judgment Interrogatories and Document Requests. | 5.30 | 1,987.50 |
| 12/07/14 | Jackson, C. C. | (A104) Initial review of draft opposition to plaintiffs' motion to block discovery. | 0.50 | 300.00 |
| [REDACTED] | | | | |
| 12/09/14 | Jackson, C. C. | (A107) Response to Joe Barton regarding his correspondence to Johanson, Johanson delays and meet and confer. | 0.80 | 480.00 |

January 29, 2015
Page 5

Invoice No. [REDACTED]
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| <i>Date</i> | <i>Name</i> | <i>Description</i> | <i>Hours</i> | <i>Amount</i> |
|-------------|----------------|--|--------------|---------------|
| 12/10/14 | McAdams, E. E. | (A102) Research and analyze Local and Federal Rules regarding filing procedures for purposes of drafting Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Response to Defendant David B. Fenkell's Objections to the First Set of Post-Judgment Interrogatories and Document Requests. | 0.70 | 262.50 |
| 12/11/14 | Jackson, C. C. | (A105) Memorandum to Erin McAdams regarding meet and confer with Fenkell counsel, motion to compel. | 0.20 | 120.00 |
| 12/11/14 | Jackson, C. C. | (A107) Memorandum to Johanson regarding post-judgment discovery against Fenkell. | 0.20 | 120.00 |
| 12/11/14 | Jackson, C. C. | (A107) Call with Joe Barton. | 0.50 | 300.00 |
| 12/11/14 | McAdams, E. E. | (A107) Attend call with plaintiffs' counsel to discuss strategy regarding filing Objections to David Fenkell's First Set of Post-Judgment Interrogatories and Document Requests. | 0.60 | 225.00 |
| 12/11/14 | McAdams, E. E. | (A103) Draft Rule 37 correspondence to opposing counsel regarding Defendant D. Fenkell's Objections to Plaintiffs, Nominal Defendant Alliance Holdings, Inc. Employee Stock Ownership Plan and Trust's and Defendant Alliance Holdings, Inc.'s First Set of Post-Judgment Interrogatories and Document Request. | 1.30 | 487.50 |
| 12/11/14 | McAdams, E. E. | (A108) Communicate with Clerk's Office for the Western District of Wisconsin regarding the filing of responses to Motions for Protective Orders and other discovery filings. | 0.20 | 75.00 |
| 12/12/14 | Jackson, C. C. | (A103) Revise draft motion to compel against Fenkell. | 3.60 | 2,160.00 |
| 12/12/14 | McAdams, E. E. | (A102) Research applicable Rules regarding the meet and confer requirements before filing Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Response to Defendant David B. Fenkell's Objections to the First Set of Post-Judgment Interrogatories and Document Requests. | 0.50 | 187.50 |

January 29, 2015
Page 6

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|-------------|----------------|---|--------------|---------------|
| 12/13/14 | Jackson, C. C. | (A103) Revise draft motion to compel Fenkell to provide post-judgment discovery including deposition. | 3.90 | 2,340.00 |
| 12/14/14 | Jackson, C. C. | (A107) Memorandum to Groom regarding motion to compel. | 0.20 | 120.00 |
| 12/14/14 | Jackson, C. C. | (A103) Additional work on draft motion to compel. | 0.70 | 420.00 |
| 12/15/14 | Jackson, C. C. | (A104) Review correspondence to Fenkell regarding meet and confer, consider strategy. | 0.30 | 180.00 |
| 12/15/14 | Jackson, C. C. | (A103) Additional revisions to draft motion to compel discovery from plaintiff. | 0.50 | 300.00 |
| 12/15/14 | McAdams, E. E. | (A103) Revise Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 3.70 | 1,387.50 |
| 12/16/14 | Jackson, C. C. | (A103) Additional revisions to motion to compel in light of plaintiff's draft motion to compel, coordinate. | 0.60 | 360.00 |
| 12/16/14 | McAdams, E. E. | (A103) Revise Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 1.60 | 600.00 |
| 12/16/14 | McAdams, E. E. | (A107) Meet with plaintiffs' counsel to coordinate strategy regarding Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 0.50 | 187.50 |
| 12/17/14 | Jackson, C. C. | (A104) Additional review of plaintiff's motion to compel. | 0.60 | 360.00 |
| 12/17/14 | Jackson, C. C. | (A107) Strategy call with plaintiffs regarding motion to compel. | 0.40 | 240.00 |
| 12/17/14 | Jackson, C. C. | (A107) Meet and confer conference with Fenkell lawyers and plaintiffs. | 0.50 | 300.00 |

January 29, 2015
Page 7

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Account No. [REDACTED]

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|-------------|----------------|--|--------------|---------------|
| 12/17/14 | McAdams, E. E. | (A107) Communicate with plaintiffs' counsel to coordinate strategy regarding Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 0.30 | 112.50 |
| 12/17/14 | McAdams, E. E. | (A107) Attend meet and confer with plaintiffs' counsel and defendant Fenkell's counsel regarding Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 0.70 | 262.50 |
| 12/17/14 | McAdams, E. E. | (A103) Revise Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 1.30 | 487.50 |
| 12/18/14 | Jackson, C. C. | (A107) Strategy call with Lars Golumbic regarding work for trustee regarding motion to compel. | 0.20 | 120.00 |
| 12/18/14 | Jackson, C. C. | (A107) Memorandum to plaintiffs re meet and confer and strategy for motion to compel. | 0.20 | 120.00 |
| 12/19/14 | Jackson, C. C. | (A103) Finalize draft motion to compel for filing. | 1.10 | 660.00 |
| 12/19/14 | McAdams, E. E. | (A103) Revise and file Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 1.40 | 525.00 |
| [REDACTED] | | | | |
| 12/23/14 | Weals, C. A. | (A104) Review motion to compel. | 0.40 | 204.00 |

January 29, 2015
Page 8

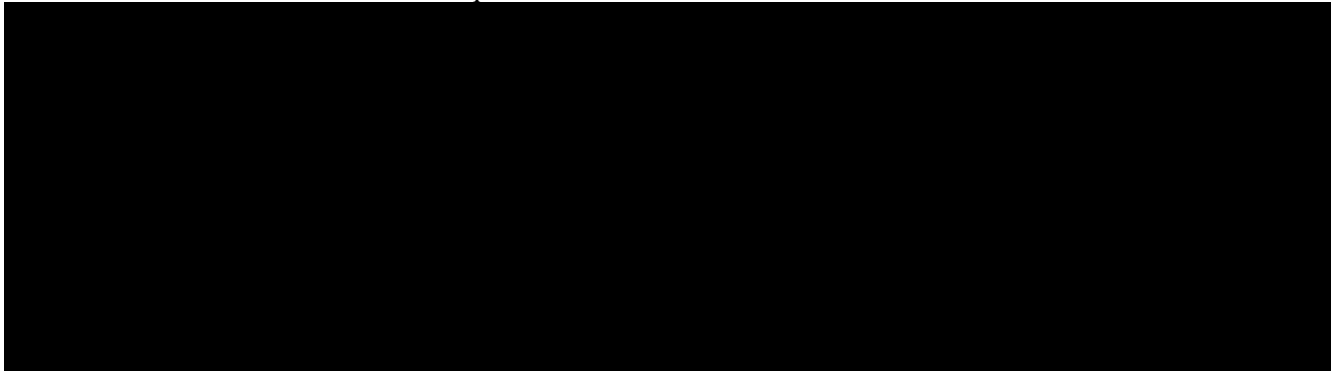
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| 12/24/14 | McAdams, E. E. | (A105) Coordinate internal strategy regarding the filing of a reply brief in further support of the Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 0.30 | 112.50 |
| 12/24/14 | McAdams, E. E. | (A108) Communicate with Clerk's Office for the Western District of Wisconsin regarding the filing of a reply in further support of a motion to compel. | 0.20 | 75.00 |
| 12/30/14 | Delany, W.J. | (A104) Review of plaintiff's opposition to motion to compel. | 0.60 | 348.00 |
| 12/30/14 | McAdams, E. E. | (A102) Research caselaw inside and outside the Seventh Circuit covering the circumstances under which a judgment creditor may seek discovery that delves into the assets of the spouse of the judgment debtor for purposes of drafting Reply in Further Support of Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 0.80 | 300.00 |
| 12/30/14 | McAdams, E. E. | (A104) Analyze defendant Fenkell's opposition to the motions to compel post-judgment discovery. | 0.80 | 300.00 |
| 12/30/14 | McAdams, E. E. | (A104) Correspond internally to determine strategy for responding to defendant Fenkell's Opposition to the motions to compel post-judgment discovery. | 0.60 | 225.00 |

January 29, 2015
Page 9

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|-------------|----------------|--|--------------|---------------|
| 12/31/14 | McAdams, E. E. | (A102) Research caselaw inside and outside the Seventh Circuit covering the circumstances under which a judgment creditor may seek discovery that delves into the assets of the spouse of the judgment debtor for purposes of drafting Reply in Further Support of Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 2.80 | 1,050.00 |
| 12/31/14 | McAdams, E. E. | (A103) Draft Reply in Further Support of Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 2.50 | 937.50 |
| 12/31/14 | McAdams, E. E. | (A102) Research caselaw inside the Seventh Circuit covering the circumstances under which a party that prevails on a motion to compel may receive attorney's fees under Rule 37(a)(2) for purposes of drafting Reply in Further Support of Defendant Alliance Holdings, Inc. and Nominal Defendant Alliance Holdings, Inc. ESOP's Motion to Compel Defendant D. Fenkell to Answer Post-Judgment Interrogatories and Document Requests. | 0.70 | 262.50 |



January 29, 2015
Page 10

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Page 11

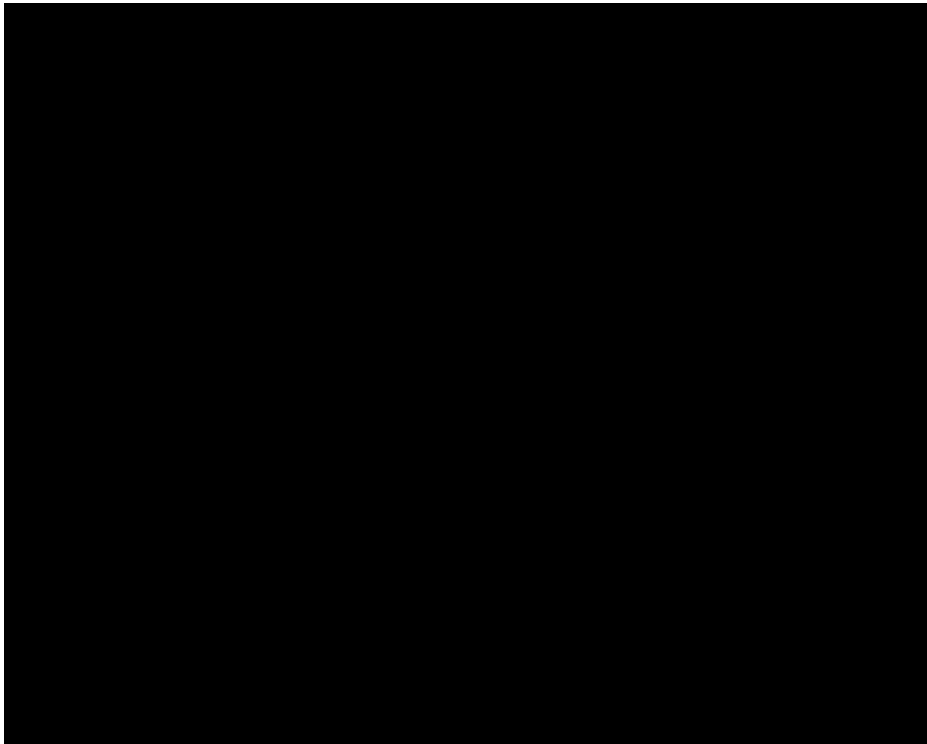
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January 29, 2015
Page 12

Invoice No. [REDACTED]
Account No. [REDACTED]

Summary for Fee Services Rendered



January 29, 2015
Page 13

Invoice No. [REDACTED]
Account No. [REDACTED]

**Disbursements and Other Related Charges
Incurred on Your Behalf**

| <i>Date</i> | <i>Name</i> | <i>Description</i> | <i>Amount</i> |
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| [REDACTED] | | | |
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January 29, 2015
Page 14

Invoice No. [REDACTED]
Account No. [REDACTED]

**Summary of Disbursements and Other Related Charges
Incurred on Your Behalf**

